

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 1

**Case No.:** 19-56239  
**Case Name:** JOSEPH DUMOUCHELLE FINE & JEWELLERS, L.L.C.  
**For the Period Ending:** 03/31/2023

**Trustee Name:** Mark H. Shapiro  
**Date Filed (f) or Converted (c):** 11/17/2019 (f)  
**§341(a) Meeting Date:** 02/19/2020  
**Claims Bar Date:** 04/27/2020

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA = § 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<b>Ref. #</b>					
1	Auction proceeds - guns sold prior to involuntary proceeding	\$762.78	\$762.78	\$762.78	FA
2	Assets seized prepetition by creditor and delivered to Repocast for auction sale. See list attached as Exhibit B22	\$6,468.00	\$6,468.00	\$6,468.00	FA
<b>Asset Notes:</b> Order Approving Auction Sale of Personal Property entered 2/9/20 [docket no. 74]					
3	Assets seized prepetition by creditor and delivered to creditor, Gelov. See list attached as Exhibit B22a	Unknown	\$5,000.00	\$2,429.06	\$2,570.94
<b>Asset Notes:</b> Order Approving Consignment Sale of Personal Property Free and Clear of Liens, Claims, Encumbrances entered [docket no. 277]					
4	Assets seized prepetition by creditor and secured in storage unit in St. Clair Shores, MI. See list attached as Exhibit B22b	Unknown	\$1,000.00	\$1,000.00	FA
5	Showcases, lighting, chairs, etc. located in Birmingham retail location	Unknown	\$0.00	\$0.00	FA
<b>Asset Notes:</b> Certificate of No Response filed 6/17/20 [docket no. 136] Notice of Abandonment filed 5/27/20 [docket no. 128]					
6	Safes (2) located in Birmingham retail location	Unknown	\$0.00	\$0.00	FA
<b>Asset Notes:</b> Certificate of No Response filed 6/17/20 [docket no. 136] Notice of Abandonment filed 5/27/20 [docket no. 128]					
7	Domain name and website www.josephdumouchelle.com	Unknown	\$0.00	\$0.00	FA
8	Customer and mailing list	\$0.00	\$0.00	\$0.00	FA
9	Release of claims (u)	\$7,500.00	\$7,500.00	\$7,500.00	FA
<b>Asset Notes:</b> Corrected Motion to Compromise Claim with East Continental Gems filed 11/25/20 [docket no. 190] Motion to Compromise Claim With East Continental Gems filed 11/18/20 [docket no. 188]					
10	Adversary against Zeidman's (u) Jewelry and Loan of Michigan, Inc.; Zeidman's Jewelry & Loan of Southfield, Inc.; and Zeidman's Loan Office, Inc. - adversary case no. 21-04023	\$5,339,286.00	\$5,339,286.00	\$0.00	\$5,339,286.00

<b>TOTALS (Excluding unknown value)</b>	<b>\$5,354,016.78</b>	<b>\$5,360,016.78</b>	<b>Gross Value of Remaining Assets</b>	<b>\$18,159.84</b>	<b>\$5,341,856.94</b>
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**Major Activities affecting case closing:**

03/29/2023 Order Approving Trustee's Employment of Wesler & Associates CPA PC as Substitute Accountant entered [docket no. 281]

11/03/2022 Tenative settlement reached in Ziedman's adversary - negotiations on final terms of settlement.

02/28/2022 Order Approving Consignment Sale of Personal Property Free and Clear of Liens, Claims, Encumbrances entered [docket no. 277]

02/24/2022 Ex Parte Order Approving Trustee's Employment of Auctioneer entered 2/27/22 [docket no. 244]

02/24/2022 Motion to Sell Property Free and Clear of Lien under Section 363(f) with all Liens, Claims, and Encumbrances Attaching to the Proceeds of Sale filed [docket no. 241]

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**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

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<b>Case No.:</b> <u>19-56239</u> <b>Case Name:</b> <u>JOSEPH DUMOUCHELLE FINE &amp; JEWELLERS, L.L.C.</u> <b>For the Period Ending:</b> <u>03/31/2023</u>	<b>Trustee Name:</b> <u>Mark H. Shapiro</u> <b>Date Filed (f) or Converted (c):</b> <u>11/17/2019 (f)</u> <b>§341(a) Meeting Date:</b> <u>02/19/2020</u> <b>Claims Bar Date:</b> <u>04/27/2020</u>
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1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets

02/07/2022	Order Approving Trustee's Employment of Expert Witness, Charles Kuperwasser, entered 2/3/22 [docket no. 238]
02/12/2021	Order Authorizing Trustee to Compromise Claims entered 2/12/21 [docket no. 220] Any recovery in the Litigation shall be divided 62.5% to Ritter and 37.5% to the Bankruptcy Estates (Dery and Shapiro) Kim Hillary, Esq. representing Trustee.
03/01/2020	Liquidation of assets
01/27/2020	Investigation of assets - schedules to be filed
01/20/2020	Motion to Conduction Auction Sale of Personal Property filed 1/20/20 [docket no. 47]

<b>Initial Projected Date Of Final Report (TFR):</b>	<u>10/31/2021</u>	<u>/s/ MARK H. SHAPIRO</u>
<b>Current Projected Date Of Final Report (TFR):</b>	<u>12/31/2023</u>	MARK H. SHAPIRO

# FORM 2

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## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 19-56239  
Case Name: JOSEPH DUMOUCHELLE FINE & JEWELLERS, L.L.C.  
Primary Taxpayer ID #: \*\*\_\*\*\*9383  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 04/01/2022  
For Period Ending: 03/31/2023

Trustee Name: Mark H. Shapiro  
Bank Name: Independent Bank  
Checking Acct #: \*\*\*\*\*6239  
Account Title: Checking Account  
Blanket bond (per case limit): \$2,000,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
01/28/2020	(1)	SSL Corporation	Turnover of auction proceeds from sale of guns prior to the filing of the Involuntary Petition	1129-000	\$762.78		\$762.78
03/09/2020	(2)	Repocast.com, Inc.	Auction proceeds per court order entered 2/9/20 [docket no. 74]	1129-000	\$6,063.00		\$6,825.78
04/22/2020	3001	Repocast.com	First and Final Application of Auctioneer for Trustee fees per court order entered 4/21/20 [docket no. 109]	3610-000		\$727.80	\$6,097.98
04/22/2020	3002	Repocast.com	First and Final Application of Auctioneer for Trustee expenses per court order entered 4/21/20 [docket no. 109]	3620-000		\$2,187.08	\$3,910.90
06/01/2020	(2)	Repocast.Com Inc.	Auction proceeds per court order entered 2/9/20 [docket no. 74]	1129-000	\$405.00		\$4,315.90
08/31/2020		Independent Bank	Account Analysis Charge	2600-000		\$6.29	\$4,309.61
09/30/2020		Independent Bank	Account Analysis Charge	2600-000		\$6.28	\$4,303.33
10/30/2020		Independent Bank	Account Analysis Charge	2600-000		\$6.27	\$4,297.06
11/30/2020		Independent Bank	Account Analysis Charge	2600-000		\$6.26	\$4,290.80
12/22/2020		Transfer From: #*****6239	Transfer from special checking account - Order Approving Compromise entered 12/22/20 [docket no. 201]	9999-000	\$7,500.00		\$11,790.80
12/31/2020		Independent Bank	Account Analysis Charge	2600-000		\$9.53	\$11,781.27
01/29/2021		Independent Bank	Account Analysis Charge	2600-000		\$17.18	\$11,764.09
01/29/2021	3003	Chase Bank	Safe deposit box annual charge	2990-000		\$152.00	\$11,612.09
02/26/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.94	\$11,595.15
03/31/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.90	\$11,578.25
04/30/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.88	\$11,561.37
05/28/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.85	\$11,544.52
06/30/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.83	\$11,527.69
07/30/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.81	\$11,510.88
08/31/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.78	\$11,494.10
09/30/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.76	\$11,477.34
10/29/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.73	\$11,460.61
11/30/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.71	\$11,443.90
12/13/2021	3004	Insurance Partners	Blanket Bond	2300-000		\$7.44	\$11,436.46
12/31/2021		Independent Bank	Account Analysis Charge	2600-000		\$16.68	\$11,419.78
01/31/2022		Independent Bank	Account Analysis Charge	2600-000		\$16.65	\$11,403.13
02/09/2022		Independent Bank	Transfer Funds	9999-000		\$11,403.13	\$0.00

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## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 19-56239  
Case Name: JOSEPH DUMOUCHELLE FINE & JEWELLERS, L.L.C.  
Primary Taxpayer ID #: \*\*\_\*\*\*9383  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 04/01/2022  
For Period Ending: 03/31/2023

Trustee Name: Mark H. Shapiro  
Bank Name: Independent Bank  
Checking Acct #: \*\*\*\*\*6239  
Account Title: Checking Account  
Blanket bond (per case limit): \$2,000,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

<b>TOTALS:</b>	\$14,730.78	\$14,730.78	\$0.00
Less: Bank transfers/CDs	\$7,500.00	\$11,403.13	
<b>Subtotal</b>	\$7,230.78	\$3,327.65	
Less: Payments to debtors	\$0.00	\$0.00	
<b>Net</b>	\$7,230.78	\$3,327.65	

### For the period of 04/01/2022 to 03/31/2023

Total Compensable Receipts:	\$0.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$0.00
Total Internal/Transfer Receipts:	\$0.00

### For the entire history of the account between 01/28/2020 to 3/31/2023

Total Compensable Receipts:	\$7,230.78
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$7,230.78
Total Internal/Transfer Receipts:	\$7,500.00

Total Compensable Disbursements:	\$0.00
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$0.00
Total Internal/Transfer Disbursements:	\$0.00

Total Compensable Disbursements:	\$3,327.65
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$3,327.65
Total Internal/Transfer Disbursements:	\$11,403.13

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## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 19-56239  
Case Name: JOSEPH DUMOUCHELLE FINE & JEWELLERS, L.L.C.  
Primary Taxpayer ID #: \*\*\_\*\*\*9383  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 04/01/2022  
For Period Ending: 03/31/2023

Trustee Name: Mark H. Shapiro  
Bank Name: Independent Bank  
Checking Acct #: \*\*\*\*\*6239  
Account Title: Special Account  
Blanket bond (per case limit): \$2,000,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
11/05/2020	(9)	East Continental Gems Inc	Payment per Order Granting Corrected Motion to Compromise Claim with East Continental Gems entered 12/22/20 [docket no. 201]	1249-000	\$7,500.00		\$7,500.00
12/22/2020		Transfer To: #*****6239	Transfer to checking account - Order Approving Compromise entered 12/22/20 [docket no. 201]	9999-000		\$7,500.00	\$0.00

<b>TOTALS:</b>	\$7,500.00	\$7,500.00	\$0.00
Less: Bank transfers/CDs	\$0.00	\$7,500.00	
<b>Subtotal</b>	\$7,500.00	\$0.00	
Less: Payments to debtors	\$0.00	\$0.00	
<b>Net</b>	\$7,500.00	\$0.00	

### For the period of 04/01/2022 to 03/31/2023

Total Compensable Receipts: \$0.00  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$0.00  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$0.00  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$0.00  
Total Internal/Transfer Disbursements: \$0.00

### For the entire history of the account between 11/04/2020 to 3/31/2023

Total Compensable Receipts: \$7,500.00  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$7,500.00  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$0.00  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$0.00  
Total Internal/Transfer Disbursements: \$7,500.00

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## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 19-56239  
Case Name: JOSEPH DUMOUCHELLE FINE & JEWELLERS, L.L.C.  
Primary Taxpayer ID #: \*\*\_\*\*\*9383  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 04/01/2022  
For Period Ending: 03/31/2023

Trustee Name: Mark H. Shapiro  
Bank Name: Pinnacle Bank  
Checking Acct #: \*\*\*\*\*0012  
Account Title: DDA  
Blanket bond (per case limit): \$2,000,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
02/09/2022		Pinnacle Bank	Transfer Funds	9999-000	\$11,403.13		\$11,403.13
03/10/2022	6001	Charles Kupperwasser	Retainer for Expert Witness per court order entered 2/3/22 [docket no. 238]	3731-000		\$1,500.00	\$9,903.13
03/31/2022		Pinnacle Bank	Service Charge	2600-000		\$16.30	\$9,886.83
04/18/2022		R.J. Montgomery Associates	Order Approving in Part, and Denying in Part, Auction Sale of Personal Property Free and Clear of Liens, Claims, and Emcumbrances with All Liens, Claims, and Encumbrances Attaching to the proceeds of Sale entered 4/12/22 [doc 261]	*	\$3,129.06		\$13,015.89
	{4}		Assets from storage unit that were sold in auction \$1,000.00	1129-000			\$13,015.89
	{3}		Assets turned over by creditor that were sold in auction \$2,129.06	1129-000			\$13,015.89
04/29/2022		Pinnacle Bank	Service Charge	2600-000		\$16.25	\$12,999.64
05/31/2022		Pinnacle Bank	Service Charge	2600-000		\$19.32	\$12,980.32
06/01/2022	6002	R. J. Montgomery and Associates, Inc.	First and Final Fee Application of Auctioneer for Trustee fee per court order entered 5/31/22 [docket no. 271]	3610-000		\$408.14	\$12,572.18
06/01/2022	6003	R. J. Montgomery and Associates, Inc.	First and Final Fee Application of Auctioneer for Trustee expenses per court order entered 5/31/22 [docket no. 271]	3620-000		\$3,500.00	\$9,072.18
06/30/2022		Pinnacle Bank	Service Charge	2600-000		\$14.36	\$9,057.82
07/29/2022		Pinnacle Bank	Service Charge	2600-000		\$13.46	\$9,044.36
08/31/2022		Pinnacle Bank	Service Charge	2600-000		\$13.44	\$9,030.92
09/30/2022		Pinnacle Bank	Service Charge	2600-000		\$12.99	\$9,017.93
10/31/2022		Pinnacle Bank	Service Charge	2600-000		\$12.97	\$9,004.96
11/30/2022		Pinnacle Bank	Service Charge	2600-000		\$12.95	\$8,992.01
12/30/2022		Pinnacle Bank	Service Charge	2600-000		\$13.36	\$8,978.65
01/05/2023	6004	Insurance Partners	2022 - 2023 Bond Allocation	2300-000		\$7.75	\$8,970.90
01/24/2023	(3)	Frederick Jewelers Inc.	Proceeds of sale of #813 - Colorful pearl bracelet and y.g. per court order entered 11/3/2022 [docket no. 277]	1129-000	\$300.00		\$9,270.90

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## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 19-56239  
Case Name: JOSEPH DUMOUCHELLE FINE & JEWELLERS, L.L.C.  
Primary Taxpayer ID #: \*\*\_\*\*\*9383  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 04/01/2022  
For Period Ending: 03/31/2023

Trustee Name: Mark H. Shapiro  
Bank Name: Pinnacle Bank  
Checking Acct #: \*\*\*\*\*0012  
Account Title: DDA  
Blanket bond (per case limit): \$2,000,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

<b>TOTALS:</b>	\$14,832.19	\$5,561.29	\$9,270.90
Less: Bank transfers/CDs	\$11,403.13	\$0.00	
<b>Subtotal</b>	\$3,429.06	\$5,561.29	
Less: Payments to debtors	\$0.00	\$0.00	
<b>Net</b>	\$3,429.06	\$5,561.29	

### For the period of 04/01/2022 to 03/31/2023

Total Compensable Receipts:	\$3,429.06
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$3,429.06
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$4,044.99
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$4,044.99
Total Internal/Transfer Disbursements:	\$0.00

### For the entire history of the account between 02/09/2022 to 3/31/2023

Total Compensable Receipts:	\$3,429.06
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$3,429.06
Total Internal/Transfer Receipts:	\$11,403.13

Total Compensable Disbursements:	\$5,561.29
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$5,561.29
Total Internal/Transfer Disbursements:	\$0.00

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## CASH RECEIPTS AND DISBURSEMENTS RECORD

<b>Case No.</b>	<u>19-56239</u>	<b>Trustee Name:</b>	<u>Mark H. Shapiro</u>
<b>Case Name:</b>	<u>JOSEPH DUMOUCHELLE FINE &amp; JEWELLERS, L.L.C.</u>	<b>Bank Name:</b>	<u>Pinnacle Bank</u>
<b>Primary Taxpayer ID #:</b>	<u>**_***9383</u>	<b>Checking Acct #:</b>	<u>*****0012</u>
<b>Co-Debtor Taxpayer ID #:</b>		<b>Account Title:</b>	<u>DDA</u>
<b>For Period Beginning:</b>	<u>04/01/2022</u>	<b>Blanket bond (per case limit):</b>	<u>\$2,000,000.00</u>
<b>For Period Ending:</b>	<u>03/31/2023</u>	<b>Separate bond (if applicable):</b>	

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
TOTAL - ALL ACCOUNTS					NET DEPOSITS	NET DISBURSE	ACCOUNT BALANCES
					\$18,159.84	\$8,888.94	\$9,270.90

### For the period of 04/01/2022 to 03/31/2023

Total Compensable Receipts:	\$3,429.06
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	<u>\$3,429.06</u>
Total Internal/Transfer Receipts:	\$0.00

### For the entire history of the account between 02/09/2022 to 3/31/2023

Total Compensable Receipts:	\$18,159.84
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	<u>\$18,159.84</u>
Total Internal/Transfer Receipts:	\$18,903.13

Total Compensable Disbursements:	\$4,044.99
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	<u>\$4,044.99</u>
Total Internal/Transfer Disbursements:	\$0.00

Total Compensable Disbursements:	\$8,888.94
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	<u>\$8,888.94</u>
Total Internal/Transfer Disbursements:	\$18,903.13

/s/ MARK H. SHAPIRO

MARK H. SHAPIRO